

PROPOSED  
CONSTITUTIONAL AMENDMENTS  
GENERAL ELECTION  
NOVEMBER 4, 2008

Constitutional Amendments 1-3  
There are no proposed state-wide referendum questions  
to be voted on at this election.

This booklet contains copies of the three proposed amendments to the Constitution in their entirety. These amendments will be submitted at the general election on November 4, 2008. As required by the Constitution, these proposed amendments in their entirety are on file in the office of the judge of the probate court in each county and are available for public inspection. This booklet also includes summaries of the three proposals as prepared by Attorney General Thurbert E. Baker, Secretary of State Karen C. Handel, and Legislative Counsel Sewell R. Brumby and published in the newspaper which is each county's official legal organ.

CONSTITUTIONAL  
AMENDMENTS  
1-3

House Resolution No. 1276  
Resolution Act No. 702  
Ga. L. 2008, p. 1209

## A RESOLUTION

Proposing an amendment to the Constitution so as to provide for the special assessment and taxation of forest land conservation use property; to provide for local government assistance grants; to provide for definitions, procedures, conditions, and limitations; to provide for the submission of this amendment for ratification or rejection; and for other purposes. BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### SECTION 1.

Article VII, Section I, Paragraph III of the Constitution is amended by revising subparagraph (a) as follows:

"(a) All taxes shall be levied and collected under general laws and for public purposes only. Except as otherwise provided in subparagraphs (b), (c), (d), (e), and (f) of this Paragraph, all taxation shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax."

### SECTION 2.

Said Paragraph of the Constitution is further amended by revising subparagraph (f) as follows:

"(f)(1) The General Assembly shall provide by general law for the definition and methods of assessment and taxation, such methods to include a formula based on current use, annual productivity, and real property sales data, of 'forest land conservation use property' to include only forest land each tract of which exceeds 200 acres of a qualified owner. Such methods of assessment

and taxation shall be subject to the following conditions:

(A) A qualified owner shall consist of any individual or individuals or any entity registered to do business in this state;

(B) A qualified owner desiring the benefit of such methods of assessment and taxation shall be required to enter into a covenant to continue the property in forest land use;

(C) All contiguous forest land conservation use property of an owner within a county for which forest land conservation use assessment is sought under this subparagraph shall be in a single covenant;

(D) A breach of such covenant within 15 years shall result in a recapture of the tax savings resulting from such methods of assessment and taxation and may result in other appropriate penalties; and

(E) The General Assembly may provide by general law for a limited exception to the 200 acre requirement in the case of a transfer of ownership of all or a part of the forest land conservation use property during a covenant period to another owner qualified to enter into an original forest land conservation use covenant if the original covenant is continued by both such acquiring owner and the transferor for the remainder of the term, in which event no breach of the covenant shall be deemed to have occurred even if the total size of a tract from which the transfer was made is reduced below 200 acres.

(2) No portion of an otherwise eligible tract of forest land conservation use property shall be entitled to receive simultaneously special assessment and taxation under this subparagraph and either subparagraph (c) or (e) of this Paragraph.

(3)(A) The General Assembly shall appropriate an amount for assistance grants to counties, municipalities, and county and independent school districts to offset revenue loss attributable to the implementation of this subparagraph. Such grants shall be made in such manner and shall be subject to such procedures as may be specified by general law.

(B) If the forest land conservation use property is located in a county, municipality, or county or independent school district where forest land conservation use value causes an ad valorem tax revenue reduction of 3 percent or less due to the implementation of this subparagraph, in each taxable year in which such reduction occurs, the assistance grants to the county, each municipality located therein, and the county or independent school districts located therein shall be in an amount equal to 50 percent of the amount of such reduction.

(C) If the forest land conservation use property is located in a county, municipality, or county or independent school district where forest land conservation use value causes an ad valorem tax revenue reduction of more than 3 percent due to the implementation of this subparagraph, in each taxable year in which such reduction occurs, the assistance grants to the county, each municipality located therein, and the county or independent school districts located therein shall be as follows:

(i) For the first 3 percent of such reduction amount, in an amount equal to 50 percent of the amount of such reduction; and

(ii) For the remainder of such reduction amount, in an amount equal to 100 percent of

the amount of such remaining reduction amount.

(4) Such revenue reduction shall be calculated by utilizing forest land fair market value. For purposes of this subparagraph, forest land fair market value means the 2008 fair market value of the forest land. Such 2008 valuation may increase from one taxable year to the next by a rate equal to the percentage change in the price index for gross output of state and local government from the prior year to the current year as defined by the National Income and Product Accounts and determined by the United States Bureau of Economic Analysis and indicated by the Price Index for Government Consumption Expenditures and General Government Gross Output (Table 3.10.4). Such revenue reduction shall be determined by subtracting the aggregate forest land conservation use value of qualified properties from the aggregate forest land fair market value of qualified properties for the applicable tax year and the resulting amount shall be multiplied by the millage rate of the county, municipality, or county or independent school district.

(5) For purposes of this subparagraph, the forest land conservation use value shall not include the value of the standing timber located on forest land conservation use property.

(g) The General Assembly may provide for a different method and time of returns, assessments, payment, and collection of ad valorem taxes of public utilities, but not on a greater assessed percentage of value or at a higher rate of taxation than other properties, except that property provided for in subparagraph (c), (d), (e), or (f) of this Paragraph."

### SECTION 3.

The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

"( ) YES Shall the Constitution of Georgia be amended so as to provide that the General Assembly by general law shall encourage the preservation, conservation, and protection of the state's forests through the special assessment and taxation of certain forest lands and assistance grants to local government?"

All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes." All persons desiring to vote against ratifying the proposed amendment shall vote "No." If such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall become a part of the Constitution of this state.

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Senate Resolution No. 996  
Resolution Act No. 777  
Ga. L. 2008, p. 1211

### A RESOLUTION

Proposing an amendment to the Constitution so as to authorize community redevelopment and authorize counties, municipalities, and local boards of education to use tax funds for redevelopment purposes and programs, including the payment of debt service on tax allocation bonds; to provide for submission of this amendment for ratification

or rejection; and for other purposes.

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### SECTION 1.

Article IX, Section II, Paragraph VII is amended by adding a new subparagraph and by revising subparagraph (b) to read as follows:

"(a.1) The General Assembly may authorize any county, municipality, or housing authority to undertake and carry out community redevelopment.

(b) The General Assembly is also authorized to grant to counties or municipalities for redevelopment purposes and in connection with redevelopment programs, as such purposes and programs are defined by general law, the power to issue tax allocation bonds, as defined by such law, and the power to incur other obligations, without either such bonds or obligations constituting debt within the meaning of Section V of this article, and the power to enter into contracts for any period not exceeding 30 years with private persons, firms, corporations, and business entities. Such general law may authorize the use of county, municipal, and school tax funds, or any combination thereof, to fund such redevelopment purposes and programs, including the payment of debt service on tax allocation bonds, notwithstanding Section VI of Article VIII or any other provision of this Constitution and regardless of whether any county, municipality, or local board of education approved the use of such tax funds for such purposes and programs before January 1, 2009. No county, municipal, or school tax funds may be used for such purposes and programs without the approval by resolution of

the applicable governing body of the county, municipality, or local board of education. No school tax funds may be used for such purposes and programs except as authorized by general law after January 1, 2009; provided, however, that any school tax funds pledged for the repayment of tax allocation bonds which have been judicially validated pursuant to general law shall continue to be used for such purposes and programs. Notwithstanding the grant of these powers pursuant to general law, no county or municipality may exercise these powers unless so authorized by local law and unless such powers are exercised in conformity with those terms and conditions for such exercise as established by that local law. The provisions of any such local law shall conform to those requirements established by general law regarding such powers. No such local law, or any amendment thereto, shall become effective unless approved in a referendum by a majority of the qualified voters voting thereon in the county or municipality directly affected by that local law."

### SECTION 2.

The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

"( ) YES Shall the Constitution of Georgia be amended so as to authorize community redevelopment and authorize counties, municipalities, and local boards of education to use tax funds for

redevelopment purposes and programs?"

All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes." All persons desiring to vote against ratifying the proposed amendment shall vote "No." If such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall become a part of the Constitution of this state.

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Senate Resolution No. 309  
Resolution Act No. 373  
Ga. L. 2007, p. 775

### A RESOLUTION

Proposing an amendment to the Constitution so as to authorize the General Assembly to provide by general law for the creation and comprehensive regulation of infrastructure development districts; to provide for the submission of this amendment for ratification or rejection; and for other purposes.

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

### SECTION 1.

Article IX of the Constitution is amended by adding a new section to read as follows:

### "SECTION VIII. INFRASTRUCTURE DEVELOPMENT DISTRICTS

Paragraph I. **Creation.** The General Assembly may by general law provide for the creation of and comprehensive regulation of infrastructure development districts; provided, however, that an infrastructure development district may only be created when approved by a county governing authority when the entire district is proposed to be in the unincorporated area of a county, a municipal governing authority when the entire

district is proposed to be wholly within the municipality, or both a county governing authority and a municipal governing authority when the district is proposed to be partially in the unincorporated area of a county and partially in a municipality.

Paragraph II. **Purposes.** The purpose of an infrastructure development district shall be the creation, provision, and expansion of such infrastructure services and facilities as may be provided for by general law.

Paragraph III. **Administration.** (a) Any general law providing for the creation of infrastructure development districts shall provide for the establishment of an administrative or governing body for the infrastructure development district and the appointment or election, terms, and qualifications of the members of such body.

(b) The administrative or governing body of each infrastructure development district may be authorized to impose and collect such fees and assessments within the district, or portion or portions of such district, under such conditions as shall be specified by general law.

Paragraph IV. **Debt.** The administrative or governing body of an infrastructure development district may incur debt, as authorized by general law, without regard to any of the provisions of Section V of this article, which debt may be backed by the full faith and credit of the infrastructure development district but shall not be an obligation of the State of Georgia or any unit of government of the State of Georgia.

Paragraph V. **Cooperation with local governments.** The provisions of this section shall in no way limit the authority of

any county or municipality to provide services or facilities within any infrastructure development district; and any county or municipality shall retain full and complete authority and control over any of its facilities located within an infrastructure development district. Said control shall include but not be limited to the modification of, access to, and degree and type of services provided through or by facilities of the municipality or county. Nothing contained in this section shall be construed to limit or preempt the application of any governmental laws, ordinances, resolutions, or regulations to any infrastructure development district or the services or facilities provided therein. No administrative or governing body of an infrastructure development district shall have or exercise the power of eminent domain, nor shall the state or any local government delegate such power to or exercise such power through any administrative or governing body of an infrastructure development district.

Paragraph VI. **Regulation by general law.** The General Assembly by general law shall provide for the powers, duties, and authority of infrastructure development districts and may regulate, restrict, and limit the creation of infrastructure development districts and the exercise of the powers of administrative or governing bodies of infrastructure development districts in any appropriate manner, including, but not limited to, limiting the application of such general law by population."

## SECTION 2.

The above proposed amendment to the Constitution shall be published and submitted as

provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

"( ) YES Shall the Constitution of Georgia be amended so as to authorize the General Assembly to provide by general law for the creation and comprehensive regulation of infrastructure development districts for the provision of infrastructure as authorized by local governments?"

All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes." All persons desiring to vote against ratifying the proposed amendment shall vote "No." If such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall become a part of the Constitution of this state

SUMMARY OF PROPOSED  
CONSTITUTIONAL AMENDMENTS  
ON THE GENERAL ELECTION BALLOT  
NOVEMBER 4, 2008

Constitutional Amendments 1-3

There are no proposed state-wide referendum questions  
to be voted on at this election.

## SUMMARY OF PROPOSED CONSTITUTIONAL AMENDMENTS

Pursuant to requirements of the Georgia Constitution, Attorney General Thurbert E. Baker, Secretary of State Karen C. Handel, and Legislative Counsel Sewell R. Brumby hereby provide the summaries of the proposed constitutional amendments that will appear on the November 4, 2008, general election ballot for consideration by the people of Georgia:

- 1 -

### **To encourage the preservation of Georgia's forests through a conservation use property tax reduction program.**

House Resolution No. 1276  
Resolution Act No. 702  
Ga. L. 2008, p. 1209

"( ) YES Shall the Constitution  
( ) NO of Georgia be amended so as to provide that the General Assembly by general law shall encourage the preservation, conservation, and protection of the state's forests through the special assessment and taxation of certain forest lands and assistance grants to local government?"

This proposal directs the General Assembly to provide for a new method of ad valorem tax assessment of forest land conservation use property. Such property will include only tracts of forest land which exceed 200 acres except where the General Assembly has provided by general law for exceptions to the 200 acre limit under certain circumstances. Subject to certain qualifications, an owner of such property will be able to enter into a covenant to restrict the use of the land to current use; and the land will then be taxed according to a formula based on current use, annual productivity, and real property sales data. A breach of the covenant will result in a government recapturing the tax savings and may result in other appropriate penalties.

The General Assembly is directed to appropriate funds to local government to partially offset any loss of local revenue.

The General Assembly has enacted a law to implement this constitutional amendment. This law will become effective only if the constitutional amendment is ratified by the voters. This law is 2008 HB 1211; Act No. 464, found at Ga. Laws 2008, p. 297. A copy of this entire proposed constitutional amendment is on file in the office of the judge of the probate court and is available for public inspection.

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### **To authorize local school districts to use tax funds for community redevelopment purposes.**

Senate Resolution No. 996  
Resolution Act No. 777  
Ga. L. 2008, p. 1211

"( ) YES Shall the Constitution  
( ) NO of Georgia be amended so as to authorize community redevelopment and authorize counties, municipalities, and local boards of education to use tax funds for redevelopment purposes and programs?"

This proposal affirms that the General Assembly may authorize counties, municipalities, and housing authorities to carry out community redevelopment.

The proposal also revises the Constitution's provisions relative to redevelopment powers and tax allocation bonds. As revised by the proposed amendment, the current provisions for community redevelopment, after providing for such powers, will contain revised provisions relative to tax allocation bonds. In general, tax allocation bonds are government borrowings which are repaid specifically from future growth in the property tax digest of an area under redevelopment.

Under the proposal a general law will be able to authorize the use of county, municipal, and school tax funds, or any combination thereof, to fund redevelopment purposes and programs, including repayment of tax allocation bonds. The general law may provide for such

use of tax funds without regard to whether the local government approved such use before January 1, 2009. No county, municipal, or school tax funds may be used for such purposes and programs without approval by the applicable local governing body.

With respect to school taxes only, such taxes may be used for redevelopment purposes and programs only if: (1) they have been pledged for repayment of tax allocation bonds which have been judicially validated (approved by a court for issuance); or (2) such use is authorized by general law after January 1, 2009.

A copy of this entire proposed amendment is on file in the office of the judge of the probate court and is available for public inspection.

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### **To authorize the creation of special Infrastructure Development Districts providing infrastructure to underserved areas.**

Senate Resolution No. 309  
Resolution Act No. 373  
Ga. L. 2007, p. 775

"( ) YES Shall the Constitution  
( ) NO of Georgia be amended so as to authorize the General Assembly to provide by general law for the creation and comprehensive regulation of infrastructure



development districts  
for the provision of  
infrastructure as  
authorized by local  
governments?"

This proposal authorizes the General Assembly by general law to provide for the creation and regulation of infrastructure development districts. The purpose of such districts will be for the creation, provision, and expansion of such infrastructure services and facilities as may be provided for by general law.

Counties and municipalities affected by the creation of infrastructure development districts will have the authority to approve creation of such districts. The general law providing for the creation of the districts will provide for the establishment of an administrative or governing body for the districts. Such administrative or governing bodies will be able to impose and collect fees and assessments within each district and to incur debt according to powers and limits set by statute.

The General Assembly has enacted a law to provide for the creation and regulation of infrastructure development districts. This law will become effective only if the constitutional amendment is ratified by the voters. This law is 2007 SB 200; Act No. 372, found at Ga. Laws 2007, p. 739.

A copy of this entire proposed constitutional amendment is on file in the office of the judge of the probate court and is available for public inspection.